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National Electric Light
Association.

Standard classification of
construction...

[S.I.]

1912

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National electric light association.

Standard classification of construction and operating accounts for electric light and power companies; as adopted by the National electric light association, in the years 1908 and 1909.

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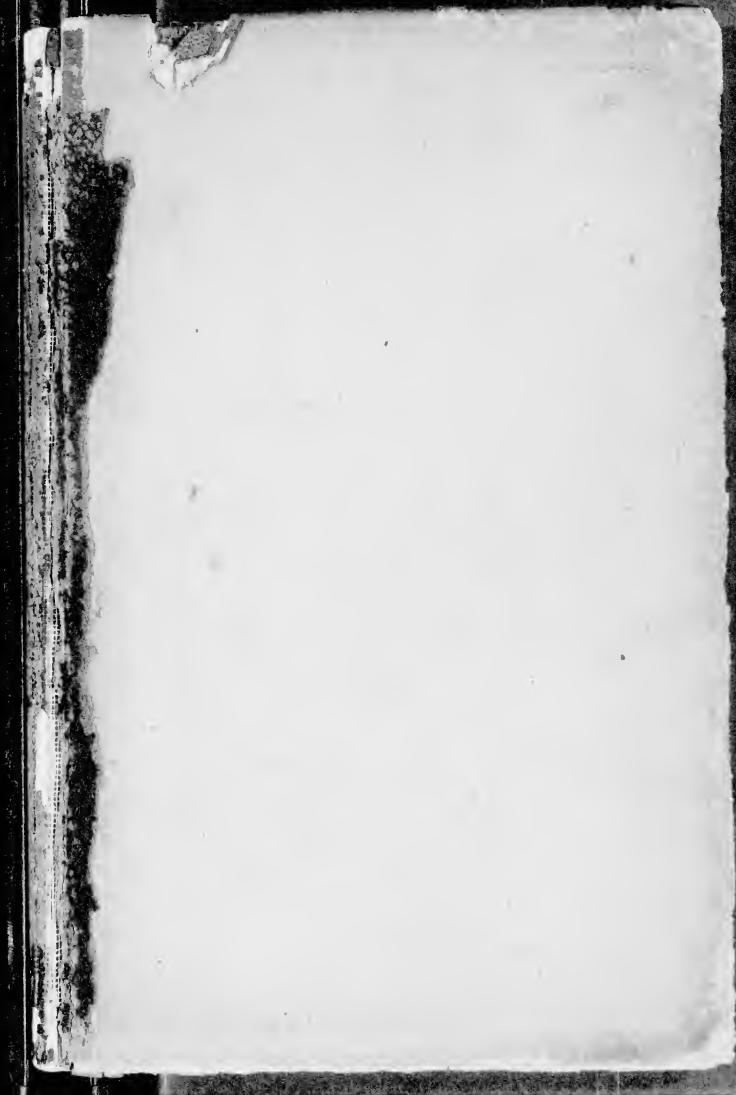
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Standard Classification
OF
CONSTRUCTION AND OPERATING
ACCOUNTS
FOR
Electric Light and Power Companies
AS ADOPTED BY THE
NATIONAL ELECTRIC LIGHT ASSOCIATION
IN THE YEARS 1908 AND 1909.

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To the National Electric Light Association.

GENTLEMEN:—

The Accounting Committee has not attempted in the following pages to generally explain the fundamental principles of bookkeeping, but it recognizes the desire on the part of a few to become familiar with matters pertaining to correct accounting. There are others who regard accounting as something more or less mysterious, therefore, a thing which must be handled with care, or avoided entirely.

The question before us is strictly a money saving device, and the keeping of accounts (books) is merely incidental.

In the past, papers have been read on various accounting subjects of vital importance. The papers presented to the 1909 Convention covered "Branch Office Accounting", "Customers' Accounts", "Pay Roll Problems", "Care and Handling of Supplies", "Cost Accounting", and "Depreciation". These papers were all prepared with great care, by gentlemen experienced in the matters pertaining to their respective subjects. It may be that the articles have been too elaborate for general adoption, although it is possible to reduce the recommendations to the needs of the smallest company, without impairment to the principles involved.

The value of statistics is dependent upon the accuracy of reports. By reports we mean, not necessarily the day's generation, or peak load, or accidents and break downs; but the report of material used, and where; the amount of labor expended, and on what; the amount of fuel used, and the cost thereof; and all other items pertaining to the operation of the plant as a whole, and the other expenses incident to the general conduct of the company's business. It is only when all these items are considered, and accurately accounted for, that statistics become of real value.

How useless it would be to issue One Thousand Dollars worth of material for an Operating Account and charge that account with one-tenth of the outlay, and neglect to account for the balance! It can readily be seen that such a condition would make it impossible to compare such a Company's report with that of another Company having statements prepared on an accurate accounting basis.

The utility of statistics does not depend upon an unusually large number of accounts.

The 1908 report, which was adopted by the Association as its standard classification of Expense Accounts, included fifty-four (54) sub-divisions of the eight (8) main divisions. To these sub-accounts three (3) were added in 1909, making fifty-seven (57) in all, leaving the main divisions intact as follows:—

PRODUCTION.
TRANSMISSION.
STORAGE BATTERY.
DISTRIBUTION.
UTILIZATION.
COMMERCIAL EXPENSE.
NEW BUSINESS.
GENERAL EXPENSE.

Your Committee does not recommend that the full classification of Expense Accounts be adopted by every Company; on the contrary it would be extremely cumbersome, and in fact unnecessary, for a small Company to attempt such an elaborate scheme of accounts. The Committee, however, does recommend and it urges the adoption of the eight (8) main divisions by all Companies, and for two reasons:—

1. That Uniform or Standardized Accounts control the cost of operations.

2. That comparisons of cost may be made with other companies having a similar standard classification of accounts.

There are so many circumstances and conditions involved, in the further sub-division of the eight main divisions, that your Committee is inclined to recommend, that the Companies themselves determine what further refinements of the accounts are desirable. Some Companies may wish to separate "Operations" from "Maintenance." Others will want to know the cost of fuel, which is the main element in the expense of production; and others will desire fuller information relative to the cost of distribution, and so on, until finally the particular needs of the several Companies would cover the full classification.

Your Committee, therefore, submits the full classification of accounts with the recommendation that each Company adopt the eight main divisions, and, in addition, such sub-divisions as will best suit their requirements.

Respectfully submitted,

COMMITTEE ON A UNIFORM SYSTEM OF ACCOUNTING,
JOHN L. BAILEY, *Chairman*.

May 5, 1910.

A. CLASSIFICATION OF CONSTRUCTION AND EQUIPMENT ACCOUNTS.

DIVISION.	SUB-DIVISION.
1. Organization.	
2. Royalties, franchises and licenses.	
3. Generating plant—Steam	<div> <div>Land</div> <div>Structure</div> <div>Boiler Plant</div> <div>Prime Movers</div> <div>Electrical Plant</div> <div>Miscellaneous</div> </div>
4. Generating plant—Hydraulic	<div> <div>Land</div> <div>Structure</div> <div>Dams, canal and pipe lines</div> <div>Turbines and water-wheels</div> <div>Electrical plant</div> <div>Miscellaneous</div> </div>
5. Generating plant—Gas	<div> <div>Land</div> <div>Structure</div> <div>Gas producers and accessories</div> <div>Gas engines</div> <div>Electrical plant</div> <div>Miscellaneous</div> </div>
6. Underground conduits.	
7. Poles and fixtures.	
8. Transmission	<div> <div>Conductors—overhead, underground</div> <div>Land</div> <div>Structure</div> <div>Sub-station equipment</div> </div>
9. Storage batteries	
10. Distribution	<div> <div>Overhead conductors and devices</div> <div>Underground conductors</div> <div>Services</div> <div>Meters</div> <div>Line transformers</div> </div>
11. Arc and glow lamps	
12. Customers' installation	

13. Municipal street-lighting system

14. General office and branches

{ Land
Structure
Furniture and fixtures

15. Other equipment

{ Land
Structure
Coal-storage equipment
Shop equipment
Storeroom equipment
Stable equipment
Laboratory equipment
Tools and instruments

16. Miscellaneous—During construction

{ Engineering and super-
intendence
Law expenditures
Taxes
Interest
Injuries
General

NOTE:—In the explanatory text the committee gives one definition for and for structures, irrespective of whether the property is used for power plant, sub-station or general purposes, as the rules do not vary, although the use may.

CLASSIFICATION OF EXPENSE AND INCOME ACCOUNT.

B.—EXPENSE ACCOUNTS.

- | Classification. | Scope. |
|------------------------|---|
| 1. PRODUCTION: | Cost of electric current delivered to station terminal board. |
| 2. TRANSMISSION: | Cost of conducting current to sub-stations and cost as delivered to distribution system. |
| 3. STORAGE BATTERY: | Cost of Storage. |
| 4. DISTRIBUTION: | Cost of conducting electric current from sub-station terminal board to customers' premises and including repairs to electrical meters. |
| 5. UTILIZATION: | Cost in customers' premises, including first installation and renewal of incandescent lamps, trimming arc lamps and incidental repairs. |
| 6. COMMERCIAL EXPENSE: | All office expenses in connection with customers' accounts. |
| 7. NEW BUSINESS: | Cost of securing new business. |
| 8. GENERAL: | Administration and miscellaneous. |

SUB-CLASSIFICATION.

PRODUCTION.

Operation:

1. Station wages.—(A) Superintendence.
(B) Wages.
2. Fuel.
3. Water.
4. Lubricants.
5. Station supplies and expense.

Maintenance: (Repairs and renewals.)

6. Station buildings.
7. Steam equipment.
8. Electrical equipment.
9. Hydraulic equipment.
10. Gas equipment.

Purchased Power:

11. Purchased Power.

TRANSMISSION.

12. Sub-station wages—(A) Superintendence.
(B) Wages.
13. Maintenance of transmission lines.
14. Sub-station supplies and expense.
15. Maintenance of sub-station buildings.
16. Maintenance of sub-station equipment.

STORAGE BATTERY.

Operation:

17. Wages—(A) Superintendence,
(B) Wages.

18. Supplies.

Maintenance: (Repairs and renewals.)

19. Repairs—batteries.
20. Repairs—accessories.

DISTRIBUTION.

Operation:

21. Wages—(A) Superintendence,
(B) Wages.

22. Supplies and expense.

23. Subway rental.

24. Setting and removing meters and transformers

Maintenance: (Repairs and renewals.)

25. Underground conduits.
26. Overhead distribution lines.
27. Underground distribution.
28. Services.
29. Transformers.
30. Meters.

UTILIZATION.

Operation:

31. Commercial arc installation.
32. Commercial incandescent installation.
33. Inspection—customers' premises.
34. Municipal arc installation.
35. Municipal incandescent installation.

Maintenance:

36. Commercial arc repairs.
37. Commercial incandescent renewals.
38. Repairs of customers' installation.
39. Municipal arc repairs.
40. Municipal incandescent renewals.
41. Municipal incandescent repairs.

COMMERCIAL EXPENSE.

42. Office salaries and expense.
43. Office supplies and expense.

NEW BUSINESS.

44. Salaries.
45. Miscellaneous supplies and expense.
46. Soliciting.
47. Advertising.
48. Wiring and appliances.

GENERAL EXPENSE.

49. Salaries of general officers.
50. Salaries of general office clerks.
51. Printing and stationery—General.
52. General office expense.
53. Expense—General.
54. Law Expense—General.
55. Injuries and damages.
56. Insurance.
57. Taxes.

NOTE.—The items numbered herein can be sub-divided along the lines of the sub-headings contained in the guide, or still further under the principal items enumerated below the various headings. In this manner detail sufficient for the most elaborate accounting desired can be obtained, still conforming, however, to the general classification. This sub-accounting will only be necessary in the very largest companies, and as the nature of the sub-accounts to be kept by these large companies will depend largely upon local conditions, the Committee has not attempted to set up a classification.

C. INCOME CLASSIFICATION.

SALE OF ELECTRIC CURRENT.

1. Commercial Lighting.
2. Commercial Power.
3. Municipal Street Lighting Arc.
4. Municipal Street Lighting Incandescent.
5. Municipal Building Lighting.
6. Sales to Other Public Service Corporations.
7. PROFIT ON MERCHANDISE SALES.
8. RENTS FROM REAL ESTATE.
9. INTEREST AND DIVIDENDS FROM INVESTMENTS.

NOTE.—As electric current is now largely sold by meter measurements, and as the circuits have connected thereto, indiscriminately, Incandescent Lamps of the numerous varieties, Arc Lamps, Vapor Tubes, etc., it is not possible to differentiate the income as derived from the various translating devices. Power is usually separately metered. Local conditions must largely govern the scheme of classification of Income Accounts, and the committee therefore suggests only a broad generalization.

CLASSIFICATION
OF
CONSTRUCTION ACCOUNTS.

A.—CONSTRUCTION.

Organization:

Charge to this account the cost of effecting organization and such capital exploit expenses as may be properly connected therewith.

NOTE: The rules of the Public Service Commission of the State of New York do not permit of the capitalization of the discount on bonds or the expense of their issue, whereas the rules of the Public Service Commission of Wisconsin do permit the capitalization of such discount and expense. In locations where it is proper to charge to capital account the discount and expense of issuing bonds, the said cost should be charged to this account; but where it is not permitted to capitalize the discount on bonds and the expense of their issue the said cost should be charged to an account called Debt-Discount and Expense. In the latter event it would be proper to amortize the cost at a proportional rate based upon the life of the security to maturity.

A.—CONSTRUCTION.

Royalties, Franchises and Licenses:

Charge to this account the cost of royalties or licenses paid to licensors, and payments to city, town or state (exclusive of taxes) for franchises.

A.—CONSTRUCTION.

Land:

Charge to this account the cost of the land, including rights of way for transmission and distribution lines and for canal and pipe lines, water rights, rights of pondage, flowage and submersion. Such cost includes cost of registration of title, cost of examination of title, conveyances and notary's fees, purchasing agent's commissions or fees, or purchasing agent's salary, taxes accrued to date of transfer of title and all liens upon the title accrued to date of transfer of title and all liens upon the title acquired; also costs of obtaining consents and payments for abutting damages. This account should also include the cost of wrecking or removing any buildings thereon, less the salvage to prepare the land for the corporation's purposes.

The foregoing includes Generating Plants—Steam, Hydraulic and Gas, Land for Transmission, General Office and Branches and land for other buildings and equipment.

A.—CONSTRUCTION.

Structures:

Charge to this account the cost of the building, also of all fixtures permanently attached thereto and made a part thereof such as water pipes and fixtures, steam pipes and fixtures for lighting, warming and ventilating, gas pipes and fixtures for lighting, electric wiring and fixtures for lighting, signaling, and the like, elevators and the motive power for operating same, and heating apparatus. This account includes stacks and such piers and other foundations for machinery and apparatus as are designed to be as permanent as the buildings in which they are constructed and to outlast the first machinery or apparatus mounted thereon. Charge also the cost of architect's plans and of superintendence of construction.

The foregoing includes Generating Plants—Steam, Hydraulic and Gas, Transmission, General Office and Branches and other equipment.

A.—CONSTRUCTION.

Generating Plant—Steam.

Boiler Plant:

Charge to this account the cost of all furnaces, boilers and boiler apparatus and accessories devoted to the production of steam for use in generating electric energy. Include also the cost of flues leading to smokestacks and chimneys, and the steam pipes for conducting steam from the boiler to the prime mover.

A.—CONSTRUCTION.

 Generating Plant—Steam.
Prime Movers:

Charge to this account the cost of all steam engines, whether reciprocating or rotary. The engine includes the throttle or inlet valve and the governor, also condensers, air and circulating pumps and lubricating systems. Where the electric rotor is mounted on the engine shaft, the shaft is a part of the steam engine and the electric rotor a part of the electric equipment.

A.—CONSTRUCTION.

 Generating Plant—Steam, Hydraulic and Gas.
Electrical Plant:

Charge to this account the cost of all electric generating apparatus driven by engines operated by steam, water or gas, including especially provided foundations and settings of such apparatus; also the cost of the accessory equipment, including conductors, switchboards, instruments and apparatus connected therewith.

The foregoing includes Generating Plants—Steam, Hydraulic and Gas.

A.—CONSTRUCTION.

 Generating Plant Steam, Hydraulic and Gas.
Miscellaneous Generating Plant Equipment:

Charge to this account the cost of all equipment not includible in any of the foregoing accounts, including belting, pulleys, hangers, countershafts, pumps, cranes, hoists, tools and the like.

The foregoing includes Generating Plant—Steam, Hydraulic and Gas.

A.—CONSTRUCTION.

 Generating Plant—Hydraulic.
Dams, Canals and Pipe Lines:

Charge to this account the cost of all dams, canals, aqueducts and pipe lines; also that of all wasteways from the outlet of the draft tube to the point of final discharge. Include also the cost of all viaducts, bridges, and the like, over and accessory to or necessitated by such canals, aqueducts and pipe lines.

A.—CONSTRUCTION.

 Generating Plant—Hydraulic.
Turbines and Water-Wheels:

Charge to this account the cost of all turbines, water-wheels and governors, and all other appurtenant apparatus attached thereto from and inclusive of the head gates and governors to the wasteway. If foundations and settings are especially provided the cost thereof should be included in this account. Where the electric rotor is mounted on the shaft of the hydraulic engine the shaft should be considered a part of the hydraulic engine and the electric rotor thereon a part of the electric equipment.

A.—CONSTRUCTION.

 Generating Plant—Gas.
Gas Producers and Accessories:

Charge to this account the cost of producers and accessories devoted to the production of gas for the purpose of operating electric generators, including the cost of specially provided foundations and settings for such producers and accessories. This account includes producers, economizers, regenerators, vaporizers steam injectors, scrubbers, exhauster outfits, seals, specially provided boilers and pumps, flues and piping, blower engines, pipes for the conduction of gas from such producers to holders and to gas engines, holders for producer gas, exhaust pipes from gas engines, etc. It does not include pipes whose primary purpose is the warming of buildings; nor does it include power transmission apparatus, or water pipes, steam pipes, water pumps, or inspirators.

A.—CONSTRUCTION.

♦

Generating Plant—Gas.*Gas Engines:*

Charge to this account the cost of all gas engines devoted to the production of electric energy, including the specially provided foundations and settings of such engines. The engine includes the inlet valve, governor, and ignition and starting apparatus, but not the pipe leading from the gas holder, nor the exhaust pipe. Where the electric rotor is mounted on the engine shaft, the shaft shall be considered a part of the engine and the electric rotor thereon shall be considered a part of the electric equipment.

A.—CONSTRUCTION.

♦

Underground Conduits:

Charge to this account the cost of conduits required for underground wires and cables, including manholes, ducts and pipe, sewer connections, sewer traps, and all material necessary for the completion of the underground conduit system devoted to the protection of the transmission and distribution systems.

A.—CONSTRUCTION.

*Poles and Fixtures:*

Charge to this account the cost of towers, structures, poles, cross-arms and insulator pins, braces, brackets and other pole fixtures, guys and other supports for holding same in position.

NOTE: The two foregoing accounts are not to be divided as between transmission and distribution, as they are generally used for both purposes, and it is usually impossible to separate the cost respectively.

A.—CONSTRUCTION.

**Transmission.***Conductors—Overhead—Underground:*

Charge to this account the cost of cables and wires installed and connected, used as trunk lines for the purpose of conveying electric current from the generating to the sub-station.

Overhead and underground conductors should be separately accounted for.

A.—CONSTRUCTION.

 Transmission.
Sub-Station Equipment:

Charge to this account the cost of all equipment of sub-stations. Such equipment includes not only electric machinery and apparatus but all furniture and equipment, such as furnaces, boilers, stoves, elevators, etc., permanently assigned to such stations but not affixed to the structures thereof. It does not include storage batteries, laboratory instruments and apparatus not permanently assigned thereto, nor does it include tools only temporarily assigned to such stations.

A.—CONSTRUCTION.

Storage Batteries:

Charge to this account the cost of the battery elements and all accessory apparatus connected therewith, including tanks, battery-room flooring if especially constructed, rigging, apparatus boosters, compensators, and the like.

A.—CONSTRUCTION.



Distribution.

Overhead Conductors and Devices:

Charge to this account the cost of all mains and feeders in place on the pole line.

A.—CONSTRUCTION.



Distribution.

Underground Conductors:

Charge to this account the cost of all distribution mains and feeders as drawn in and connected in the conduits. This account may be further subdivided accordingly as the company employs the Edison tube system or the drawing-in cable system.

A.—CONSTRUCTION.

 Distribution.
Services:

Charge to this account the cost of all conductors, ducts, main cutouts, switches, and the like, connecting the distribution mains with the electric apparatus and appliances in the possession of consumers.

NOTE: Cost of renewing or modifying services shall not be charged to this account.

A.—CONSTRUCTION.

 Distribution.
Meters:

Charge to this account the cost of meters when purchased, including all transportation charges.

NOTE: The Public Service Commission of the State of New York rules make a distinction as between meters in company's storerooms and those connected in consumers' premises. This distinction the committee does not approve of. The meter is a definite piece of apparatus; it is used for only one purpose, and does not change its essential character whether it is in the storeroom as a reserve or is actually in consumers' premises recording consumption. Meters should move freely between the storeroom and the premises, and it should not be necessary to make a financial entry every time a meter goes in or out. If it is the policy of the company to capitalize the cost of setting the meter in consumers' premises, the said cost should be charged to Consumers' Installation, an account that is described later herein.

A.—CONSTRUCTION.

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Distribution.*Line Transformers:*

Charge to this account the cost of line transformers when purchased, including all transportation charges in connection therewith. The note appended to the account "Meters" is equally applicable hereto.

A.—CONSTRUCTION AND EQUIPMENT.

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Arc Lamps and Glower Lamps:

Charge to this account the cost of all arc lamps when purchased, and of all glower lamps if it is the policy of the company to capitalize the cost of the latter, including all transportation charges in connection therewith. The note appended to the account "Meters" applies equally hereto.

A.—CONSTRUCTION AND EQUIPMENT.

Customers' Installation:

Charge to this account the cost of the first setting of meters and line transformers; also the cost of connecting arc lamps, glow lamps and incandescent lamps, provided it is the policy of the corporation to capitalize such costs; otherwise the cost should be charged to the operating account Setting and Removing Meters and Transformers.

A.—CONSTRUCTION AND EQUIPMENT.

Municipal Street-Lighting System:

Charge to this account the cost of lamp-posts in place, outfits and suspensions especially provided for the street-lighting system. Such cost includes the cost of restoring the surface of the street as required by the municipal authorities. This account should not include the cost of the arc lamp, which is especially provided for elsewhere. If the series alternating or direct system is used for street-lighting, this cost should include the cost of the circuits, the intention being to include all things especially devoted to the municipal service.

A.—CONSTRUCTION AND EQUIPMENT.

 General Office and Branches.
Furniture and Fixtures:

Charge to this account the cost of all equipment in offices, such as desks, chairs, tables, safes, filing cases, drafting-room equipment, typewriters, mechanical office devices, floor coverings, and the like.

A.—CONSTRUCTION AND EQUIPMENT.

 Other Equipment.
Coal Storage Equipment:

Charge to this account the cost of all machinery and apparatus used for storing and piling up coal and the delivery thereof to boats or coal carts, and the like.

A.—CONSTRUCTION AND EQUIPMENT.

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 Other Equipment.
Shop Equipment:

Charge to this account the cost of all equipment especially provided for shops, including machine tools, cranes, hoists, shafting, belts, smithing equipment and the power apparatus necessary to operate the same.

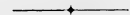
A.—CONSTRUCTION AND EQUIPMENT.

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 Other Equipment.
Storeroom Equipment:

Charge to this account the cost of all equipment in storerooms, such as counters, shelving, carts, barrels, trucks and other apparatus and appliances used in the handling of materials and supplies.

A.—CONSTRUCTION AND EQUIPMENT.



Other Equipment.

Stable Equipment:

Charge to this account the cost of all equipment of general stables, including horses, harness, drays, wagons, automobiles and other vehicles.

A.—CONSTRUCTION AND EQUIPMENT.



Other Equipment.

Laboratory Equipment:

Charge to this account the cost of all testing apparatus and laboratory equipment not elsewhere provided for. This account should not include such instruments as are permanently assigned to generating stations, substations, and the like.

A.—CONSTRUCTION AND EQUIPMENT.



Other Equipment.

Tools and Instruments:

Charge to this account all tools and instruments not elsewhere provided for.

A.—CONSTRUCTION AND EQUIPMENT.



Miscellaneous—During Construction.

Engineering and Superintendence:

Charge to this account all expenditures for services of engineers, draftsmen and superintendents employed on preliminary and construction work, and all expenses incident to the work, when such disbursements can not be assigned to specific construction.

A.—CONSTRUCTION AND EQUIPMENT.

 Miscellaneous—During Construction.
Law Expenditures:

Charge to this account all expenditures incurred in connection with the construction of an electric plant, such as the pay and expense of all municipal solicitors and attorneys, their clerks and attendants, and expenses of their offices, printing of briefs, legal forms, testimony reports, and the like; payments to arbitrators for the settlement of disputed questions, costs of suit and payments of special fees, notarial fees and witness fees, and expense connected with taking depositions; also all legal and court expenses. When any of the expenditures above enumerated can be charged directly to the account for which incurred, they should be so charged, and not to this account. Expenditures in connection with the acquisition of the right of way or other land should be charged to Land. Law expenditures in connection with the organization of the corporation should be charged to Organization.

A.—CONSTRUCTION AND EQUIPMENT.

 Miscellaneous—During Construction.
Taxes:

Charge to this account all taxes and assessments levied and paid on property belonging to the corporation while under construction and before the plant is opened for commercial operation.

A.—CONSTRUCTION AND EQUIPMENT.

 Miscellaneous—During Construction.
Interest:

Charge to this account the interest accrued upon all moneys and credits available upon demand, acquired for use in connection with the construction and equipment of the property, from the time of such acquisition until the construction is ready for use. Interest receivable accrued upon such moneys and credits should be credited to this account. To this account should also be credited discounts realized through prompt payment of bills incurred for the particular construction involved.

A.—CONSTRUCTION AND EQUIPMENT.

 Miscellaneous—During Construction.
Injuries:

Charge to this account all expenditures incident to injuries to persons when caused directly in connection with construction of the plant or equipment, including payments to physicians and surgeons, nursing and hospital attendance, medical and surgical supplies, transportation for conveying injured persons and attendants, funeral expenses and all like costs incident thereto.

A.—CONSTRUCTION AND EQUIPMENT.

◆

Miscellaneous—During Construction.*General:*

Charge to this account the salaries and expense of executive and general officers of the plant under construction, clerks in general offices engaged on construction accounts or work, rent and repair of offices when rented for construction purposes with the office expenses, insurance during construction; also all construction and equipment items of a special and incidental nature that can not be charged to any other account in this classification.

CLASSIFICATION
OF
OPERATIONS.

B.—EXPENSE ACCOUNTS.

Production—Operation.

1. Station Wages:

- a. Superintendence,
- b. Wages.

Charge to this account all of the amounts paid out for salaries and wages as follows:—

SUPERINTENDENCE AND CARE.

Salaries of superintendents and assistants, chemists, clerks, janitors, watchmen, elevator men and also that portion of the engineering staff chargeable to the generating plant.

BOILER LABOR.

Labor in boiler room and elsewhere in and about the premises having to do with making steam.

Principal Items:

- Fire room engineer and assistants.
- Water tenders.
- Firemen.
- Coal handlers.
- Ash handlers.
- Boiler cleaners.
- Feed pumpmen.

ENGINE LABOR.

Labor on prime movers.

Principal Items:

- Chief engineer and assistants.
- Engineers, oilers, wipers and machinists.

ELECTRICAL LABOR.

All labor in connection with the electrical apparatus and devices, beginning with the dynamos direct connected or belted to the prime movers and including the switchboard, feeder terminal board and to where the electric current leaves the station for the transmission or distribution system.

Principal Items:

- System operators or load despatchers.
- Foreman regulators, regulators and assistants.
- Switchboard men, brushmen, wipers, wiremen.

MISCELLANEOUS LABOR.

Salaries and wages of all employees in and about the steam power generating plant, engaged in operating the plant, including the watchmen, labor cleaning building and yards, janitors, messengers, and general labor not chargeable to any of the foregoing steam power plant labor accounts, excluding maintenance labor.

B.—EXPENSE ACCOUNTS.

 Production—Operation.
2. *Fuel*:

Charge to this account the cost of all fuel used for steam, whether coal, oil, gas or other fuel, at the cost f.o.b. station storage pile. This will include the invoice cost of fuel, freight, switching, demurrage, cost of unloading from cars or boats to wagons, and cartage to point of delivery at plant for storage, or unloading from scows or cars and conveying to place of storage. In case coal is transferred from one place of storage to another, this cost should also be included; also any discrepancy between the actual amount of coal on hand and that recorded on the books of the Company should be taken care of in this account; also expense of carrying ashes from boilers to dump.

B.—EXPENSE ACCOUNTS.

 Production—Operation.
3. *Water*:

Charge to this account the cost of water for boilers, for condensers, and for cooling engines. Water used for general station purposes should not be included. Include also boiler compound.

If water is purchased, charge at the contract price or the meter rate.

If water is pumped by the Company, charge here the cost of pumping.

This account should include all labor cost and expense in connection with the handling of water, such as operating the pumping station, chemicals used in purification and filtration.

B.—EXPENSE ACCOUNTS.

 Production—Operation.
4. *Lubricants:*

Charge to this account the cost of lubricants for the moving of machinery in the generating plant. Does not include oil for transformers, grease for wagons, or oil for lanterns, etc.

Oil used in pumping station should be charged against Account No. 3—Water.

B.—EXPENSE ACCOUNTS.

 Production—Operation.
5. *Station Supplies and Expense:*

Charge to this account the cost of all supplies, tools, etc., used in the generating plant which are consumed in the operating process, also the general and miscellaneous expenditures in the plant not specifically chargeable to other accounts, as follows:

PRODUCTION SUPPLIES.

All supplies, tools, etc., used in the generating plant which are consumed in the operating process, the replacement of which does not constitute a repair or renewal.

Principal Items:

Waste, packing, wipers.
 Gauge glasses, gauge washers.
 Manhole gaskets, handhole gaskets.
 Fire room tools, steam and air hose.
 Bolts, screws, nails, tools.
 Dynamo brushes.

STATION EXPENSE.

The general and miscellaneous expenditures in the generating plant not specifically chargeable to other accounts.

Principal Items:

Lighting, heating and cleaning system.
 Fire Protection system.
 Janitors' supplies, ice water, meals and car fares.
 Stationery, telephone and toilet service.

Care of streets, yards, sidings.

This does not include Miscellaneous Labor, which is cared for under Account No. 1—Sub-section—Miscellaneous Labor.

B.—EXPENSE ACCOUNTS.

Production—Maintenance.

6. *Station Buildings:*

Charge to this account the cost of repairs to buildings and permanent fixtures therein, including furniture, as follows:

REPAIRS—SUNDRIES.

Repairs to furniture, fixtures and such other property in and about the generating plant not specifically provided for elsewhere. Modifications and betterments, if not provided for by a reserve fund, should be charged under this classification.

REPAIRS—STATION STRUCTURE.

Repairs to building and permanent fixtures therein.

Principal Items:

Plumbing, windows, sashes, roof, doors and walls.
Heating and lighting systems.
Grounds and streets, vaults, sheds, pits, sidewalks.
Elevators, lockers.
Fire protection system.
Painting.

B.—EXPENSE ACCOUNTS.

Production—Maintenance.

7. *Steam Equipment:*

Charge to this account the cost of repairs to boilers, boiler apparatus, piping, engines, turbines and mechanical apparatus, as follows:

REPAIRS—BOILERS.

Repairs to boilers, including foundations and settings.

Principal Items:

Brick work, bridge wall, arches, jumps.
Grate bars, stoker bars and webbs, furnaces, valves, superheaters, damper regulators, tubes.

REPAIRS—BOILER APPARATUS.

Repairs to feed water, coal and ash handling systems and to auxiliary apparatus in fire room.

Principal Items:

Feed pumps.
Blower engines.
Coal conveyor: digger, trolley and cable tower, crusher and belt links, brackets, wheels, chutes and gates.
Ash conveyor; cars, winches, buckets, shaft, chain, motors and wheels.
Filters, boiler compound injector and pump.
Heaters, primary and secondary.
Economizers, water meters.

REPAIRS—PIPING.

Repairs to piping system in connection with the making of steam and delivery thereof to the prime movers.

Principal Items:

Water feed piping, cold main, hot main, salt water suction.
Valves.
Joints.
Jackets, ash pit drains and ash pocket syphons.
Oil drains from engine crank pits, receiving tanks, filter pumps to engine valve.
Steam and exhaust line systems, sewer connections.
Air line.

7. *Steam Equipment*:—Continued.

REPAIRS—ENGINE TURBINES.

Repairs to prime movers. If plant contains both reciprocating engines and turbines, the cost may be further sub-divided accordingly.

REPAIRS—MECHANICAL APPARATUS.

Repairs to apparatus connected with or auxiliary to the prime movers.

Principal Items:

Condensers: packing tubes, renewing tubes, heads and doors and miscellaneous.

Pumps: air and circulating, wet vacuum, dry vacuum, oil systems.

Belting, motors, hoists and cranes, shafting, pulleys, etc.

REPAIRS—TOOLS AND INSTRUMENTS.

Repairs to and replacement of tools (except fire tools provided for elsewhere).

Principal Items:

Blacksmiths', machinists' and pipe fitters' tools.

Pump room tools, engine tools, cutting tools.

B.—EXPENSE ACCOUNTS.

Production—Maintenance.

8. *Electrical Equipment*:

Charge to this account the cost of all repairs including labor to the electric generating plant, station cables, switchboards and instruments and station terminal board (not including wiring for lighting station).

B.—EXPENSE ACCOUNTS.

 Production—Maintenance.
b. *Hydraulic Equipment:*

Charge to this account the cost of repairs (including labor) to dam and pipe line, gates, and turbine electrical apparatus, station tools and instruments, as follows:

REPAIRS TO DAM AND PIPE LINE.

Labor and material for repairs to dam and pipe line or sluiceway to the wheel gates.

REPAIRS—GATES AND TURBINES.

Repairs to wheel gates, turbines or hydraulic apparatus up to and including the water wheel governor.

B.—EXPENSE ACCOUNTS.

 Production—Maintenance.
10. *Maintenance Gas Equipment:*

Charge to this account the cost of repairs (including labor,) to gas engines, mechanical apparatus, electrical apparatus, and tools and instruments, as follows:

REPAIRS—GAS ENGINES.

Repairs to gas engines, gas and water piping, ignition and compressed air apparatus, pumps and exhausters.

REPAIRS—MECHANICAL APPARATUS.

Repairs to apparatus connected with or auxiliary to prime movers, including line shafting, idlers, belting and clutches.

B.—EXPENSE ACCOUNTS.

 Production—Purchased Power.
11. *Purchased Power:*

Charge to this account the cost at the point of delivery to the Company, of all electric energy purchased or produced for the Company by another corporation under any joint arrangement for the sharing of expense (upon the basis of the relative amounts of benefit to the several participants).

B.—EXPENSE ACCOUNTS.

 Transmission.
12. *Sub-station Wages:*

A. Superintendence.

B. Wages.

A. SUPERINTENDENCE.

Charge to this account the cost of salary of superintendents and clerks, and also that proportion of the salaries of the engineering staff of the Company which is chargeable to transmission.

B. WAGES.

Charge to this account the wages of regulators, brushmen, etc., employed in the sub-station in connection with the apparatus.

B.—EXPENSE ACCOUNTS.

Transmission.

13. *Maintenance of Transmission Lines:*

Charge to this account the cost of operating and repairing trunk lines between generating and sub-stations. If both underground and overhead systems are used by the company, the expenses should be divided accordingly, as follows:

OPERATION CONDUCTORS—LABOR.

Labor operating electrical conductors both overhead and underground, including inspection and testing.

OPERATION CONDUCTORS—EXPENSE.

Car fares, meals and expenses in connection with operating electrical conductors, both overhead and underground.

OPERATION SUBWAYS—LABOR.

Salaries and expenses in connection with subway structure, including manholes and ducts.

OPERATION SUBWAYS—EXPENSE.

Car fares, meals, etc., in connection with subway structure.

OPERATION SUBWAYS—RENTAL.

Rental of ducts leased from other companies.

OVERHEAD LINE—LABOR.

Salaries and labor in connection with overhead line, including patrolmen and testers.

OVERHEAD LINE—EXPENSE.

Car fares, meals and expenses in connection with overhead system.

REPAIRS—CONDUCTORS.

Repairs to electrical conductors, both overhead and underground.

REPAIRS—SUBWAY.

Repairs to subway structures, including renewing ducts, enlarging and repairing manholes, repaving streets, etc.

REPAIRS—OVERHEAD LINE.

Repairs to overhead line, including removal and renewing of poles, cross arms, braces, painting poles, etc.

B.—EXPENSE ACCOUNTS.

Transmission.

14. *Sub-station Supplies and Expense:*

Charge to this account the cost of car fares, meals, telephone, stationery, etc., and all expenses in the sub-station not specifically provided for elsewhere.

B.—EXPENSE ACCOUNTS.

 Transmission.
15. *Maintenance of Sub-station Buildings:*

Charge to this account the cost of labor and material used in repairs to sub-station buildings, fixtures and grounds, together with all permanent fixtures therein and appurtenant thereto, including work on streets, drives, sidewalks, vaults, pits, sheds and permanent foundations of apparatus.

B.—EXPENSE ACCOUNTS.

 Transmission.
16. *Maintenance of Sub-station Equipment:*

Charge to this account the cost of all labor and material for repairs to apparatus in sub-station, including sub-station cables, switchboards and instruments, station terminal board, etc.

NOTE: This does not include the cost of repairing any storage battery equipment, for which see account No. 20.

B.—EXPENSE ACCOUNTS.



Storage Battery—Operation.

17. *Wages:*

A. SUPERINTENDENCE.

Charge to this account the cost of salaries of superintendents and clerks, and also that portion of the salaries of the Engineering staff of the Company which is chargeable to Storage Batteries.

B. WAGES.

Labor of battery men, including inspectors and testers.

B.—EXPENSE ACCOUNTS.



Storage Battery—Operation.

18. *Supplies:*

Charge to this account the cost of acid and distilled water in cells, soda, sponges, brooms, mops, waste, rags, hydrometers, thermometers, automatic cell fillers, rubber hose, gloves, shoes, paint, etc., and brushes for boosters and compensators.

B.—EXPENSE ACCOUNTS.



Storage Battery—Maintenance.

19. *Batteries:*

Charge this account with the expense of all labor and material incurred in repairing storage battery equipment, as storage battery tanks, switches, regulating apparatus, boosters, compensators, renewal of worn out cells, including diaphragms, negative and positive plates, lead in strip, spelter, dry boards, tin bands, sheet lead, glass plates, glass covers, hydrogen generators, jumpers, clamps, lamp black, and items of a similar nature.

B.—EXPENSE ACCOUNTS.



Storage Battery—Maintenance.

20. *Battery Accessories:*

Charge this account with the expense of all labor and material incurred in repairs to tanks, battery room floor, switches, regulating apparatus, boosters and compensators.

B.—EXPENSE ACCOUNTS.

 Distribution—Operation.
21. *Wages:*

- (A) Superintendence.
- (B) Wages.

A. SUPERINTENDENCE.

Charge to this account salaries of superintendent, assistants, and clerks; also that portion of the salaries of the engineering staff of the Company assignable to the distribution system.

B. WAGES.

Labor under operations not elsewhere provided for.

B.—EXPENSE ACCOUNTS.

 Distribution—Operation.
22. *Supplies and Expense:*

Charge to this account the cost of all supplies consumed and expenses incurred in connection with the operation of the distribution system not elsewhere provided for. There will be charged to this account the cost of maps and records, distribution office supplies and expenses, and distribution office rental where such expense is directly chargeable.

MAPS AND RECORDS.

Salaries and expenses making maps and records of underground and overhead lines, including stationery, drawing material, etc.

OFFICE EXPENSE.

Car fares, meals, stationery, telephone, postage and similar expense in the office of the superintendent of the distribution department.

MISCELLANEOUS EXPENSE.

Expenses not elsewhere provided for and not included under the above sub-sections.

B.—EXPENSE ACCOUNTS.

 Distribution—Operation.
23. *Subway Rental:*

Charge to this account the amount of rental paid for underground conduits leased from other companies, or from the city.

This account should not include the rental paid for conduits used by transmission lines, which is provided for under Account 13.

B.—EXPENSE ACCOUNTS.

 Distribution—Operation.
24. *Setting and Removing Meters and Transformers:*

A. SETTING AND REMOVING METERS.

Charge to this account the cost of all labor and material in setting and removing meters in consumers' premises; also the cost of connecting and disconnecting services.

B. SETTING AND REMOVING TRANSFORMERS.

Charge to this account, wages and supplies in setting transformers in consumer's premises or on pole adjacent thereto.

B.—EXPENSE ACCOUNTS.

Distribution—Maintenance.
25. *Underground Conduits:*

Charge to this account the expense of all labor and material incurred in maintaining subways and underground conduits, including repairs of the tube, manholes, paving of such subways and all ducts and conduits, but not any repairs of conductors or the installation thereof.

NOTE: The cost of maintaining (including patrolling and inspecting) underground conduits and subways; which carry both transmission and distribution conductors, should be apportioned between this account and the account provided for transmission underground conduit repairs.

B.—EXPENSE ACCOUNTS.

Distribution—Maintenance.
26. *Overhead Distribution Lines:*

Charge to this account expense of labor and material in connection with operation of overhead lines, as follows:

LABOR AND EXPENSE—CONDUCTORS.

Wages and expenses of patrolmen, testers, etc., on underground and overhead conductors.

LABOR AND EXPENSE—OVERHEAD LINES.

Wages and expenses in connection with overhead lines, including patrolmen and testers.

REPAIRS—OVERHEAD CONDUCTORS.

Wages, expenses and supplies repairing damages to overhead conductors.

REPAIRS—OVERHEAD LINES.

Wages, expenses and supplies removing and renewing poles, cross-arms, braces, insulators, painting poles, repaving streets, etc.

B.—EXPENSE ACCOUNTS.

 Distribution—Maintenance.
27. *Underground Distribution:*

Charge to this account the cost of all expenses in connection with underground conductors, as follows:

LABOR AND EXPENSE—CONDUCTORS.

Wages and expenses of patrolmen, testers, etc., on underground conductors.

REPAIRS—UNDERGROUND CONDUCTORS.

Wages, expenses and supplies repairing damaged underground conductors.

B.—EXPENSE ACCOUNTS.

 Distribution—Maintenance.
28. *Services.*

Charge to this account the cost of wages, expenses and supplies repairing services, both underground and overhead, leading from the mains to the consumer's premises.

B.—EXPENSE ACCOUNTS.

 Distribution—Maintenance.
29. *Transformers:*

Charge to this account the cost of all labor and material employed in repairing transformers, including renewing oil, repainting, rewinding, removal and replacing, also repairs to switches and cut-outs—the property of the company in consumers' premises.

B.—EXPENSE ACCOUNTS.

 Distribution—Maintenance.
30. *Meters:*

Charge to this account the cost of salaries and expenses of superintendents and clerks in meter bureau, testers, repair men, materials for repairing meters and all office expenses, as follows:

METERS—SALARIES AND EXPENSES.

Salaries and expenses of superintendents and clerks in meter bureau, and also that proportion of the salaries of the engineering staff of the company chargeable to this account.

METER REPAIRS.

Salaries, expenses and supplies repairing meters, including new parts, new jewels, cleaning and painting.

METER-TESTING.

Salaries and expenses of testers testing meters in customers' premises or in meter shops.

METER—EXPENSE.

Stationery, telephone, postage in meter departments, including lighting, heating, ice water, etc.

B.—EXPENSE ACCOUNTS.

Utilization—Operation.

31. *Commercial Arc Installation:*

Charge to this account the cost of trimming and inspecting lamps on consumers' premises, as follows:

ARC LAMPS—TRIMMING AND INSPECTING.

Cost of trimming and inspecting lamps on consumers' premises.

Principal Items:

Setting and removing.

Repairs to parts.

Changing for repairs and adjustments.

Testing during adjustment and after repairs.

The proportion of arc lamp shop expense chargeable hereto.

B.—EXPENSE ACCOUNTS.

Utilization—Operation.

32. *Commercial Incandescent Installation:*

Charge this account with the cost of first installation of incandescent lamps on consumers' premises and the subsequent renewal thereof, including cartage and delivery expenses, cost of photometering incandescent lamps, as follows:

INCANDESCENT LAMPS—INSTALLATION.

Cost of the first installation of incandescent lamps on consumers' premises unless consumer is charged for the first installation or unless it is the policy of the company to charge the first installation to construction.

INCANDESCENT LAMPS—RENEWAL.

Cost of renewing incandescent lamps on consumers' premises, including cartage and delivery expense, cost of photometering incandescent lamps. This account should be credited with any rebate received for the return of stubs, or allowances relating thereto.

Account 37, page 80, take
item in every particular.

B.—EXPENSE ACCOUNTS.

 Utilization—Operation.
33. *Inspection—Customers' Premises:*

Charge this account with the cost of inspection of customers' premises, including such matters as the charge for municipal certificates, charge for Board of Fire Underwriters' Inspection Certificates, and that proportion of the salaries and expenses of the Engineering staff, or of other departments than the distribution department, engaged in technical work properly assignable to this account.

B.—EXPENSE ACCOUNTS.

 Utilization—Operation.
34. *Municipal Arc Installation:*

Charge to this account the cost of all labor and material for operating municipal street arc lamps.

B.—EXPENSE ACCOUNTS.



Utilization—Operation.

35. *Municipal Incandescent Installation:*

Charge to this account the cost of the first installation of incandescent lamps in the municipal street lighting system (including cartage and delivery expenses), unless it is paid by the municipal corporation, or the lamps are of such character that it is proper to charge to capital.

B.—EXPENSE ACCOUNTS.



Utilization—Maintenance.

36. *Commercial Arc Repairs:*

Charge to this account the cost of keeping in repair private consumers' arc lamps and those in municipal buildings, including such matters as setting and removing lamps for repairs and adjustment, repair parts, testing during adjustment and after repairs; also that proportion of the arc lamp shop expense chargeable thereto.

B.—EXPENSE ACCOUNTS.

Utilization—Maintenance.

37. *Commercial Incandescent Renewals:*

Charge to this account the cost of renewing incandescent lamps on consumers' premises (including cartage and delivery expense) and cost of photometering incandescent lamps. Credit to this account any rebate received for the return of stubs or allowances relating thereto.

B.—EXPENSE ACCOUNTS.

Utilization—Maintenance.

38. *Repairs of Customers' Installation:*

Charge to this account the cost of all labor and material furnished gratuitously to consumers for inside work, cost of Municipal and Board of Fire Underwriters' certificates, as follows:

WIRING—REPAIRS.

All labor and material furnished gratuitously to consumers for inside work.

Principal Items:

Attention to complaints or to improving the character of service.

Replacing or repairing wiring fixtures or electrical appliances.

Moving appliances from place to place in house, re-connecting same.

INSPECTION—SALARIES AND EXPENSE.

The cost of inspection of consumers' premises.

Principal Items:

Charge for municipal certificates.

Charge for Board of Fire Underwriters' inspection certificates.

That proportion of the salaries and expense of the engineering staff or of departments other than the Distributing Dept., engaged in technical work, properly chargeable to this account.

B.—EXPENSE ACCOUNTS.



Utilization—Maintenance.

39. *Municipal Arc Repairs:*

Charge to this account the cost, including labor and material in changing location of lamp posts, changing lamps for repairs and adjustments, renewals, repairs of mast arms, hangers, poles, ropes, etc., painting poles; also that proportion of arc lamp shop expense chargeable thereto.

B.—EXPENSE ACCOUNTS.



Utilization—Maintenance.

40. *Municipal Incandescent Renewals:*

Charge to this account the cost, including labor and material, of renewing incandescent lamps in the municipal street lighting system.

B.—EXPENSE ACCOUNTS.

Utilization—Maintenance.

41. *Municipal Incandescent Repairs:*

Charge to this account the cost, including labor and material, of repairing municipal incandescent street lamps and fixtures.

NOTE: This does not include items chargeable to maintenance of poles and their fixtures, or of subways, or conductors.

B.—EXPENSE ACCOUNTS.

Commercial Expense.

42. *Office Salaries and Expense:*

Charge to this account the proportion of salaries and expenses of general officers and assistants in charge of commercial department and salaries of bookkeepers and all clerks in the accounting and collection departments having to do with consumers' accounts, as follows:

SALARIES AND EXPENSES—METER INDEXERS.

Salaries and expenses of meter indexers, including indexers' lamps.

SALARIES AND EXPENSES—ACCOUNTING DEPARTMENT.

Proportion of salaries and expenses of general officer and assistants in charge of commercial department, and salaries of bookkeepers and all clerks in the accounting department having to do with consumers' accounts.

SALARIES AND EXPENSES—COLLECTION BUREAU.

Salaries and expenses of chief and assistants in collection bureau; collectors' salaries, badges, car fares, delivering bills, interest on consumers' deposits.

SALARIES AND EXPENSES—CONTRACT DEPARTMENT.

Salaries and expenses incurred in the contract department including attention to bill questions; but should not include any item chargeable to New Business.

SALARIES AND EXPENSES—MISCELLANEOUS.

All expenses incurred in selling electric power and products, in determining the amount of such sales, in making collections, and in keeping account of such sales and collections as are not includible in the accounts of the indexing, accounting, collection and contract divisions.

B.—EXPENSE ACCOUNTS.



Commercial Expense.

43. *Office Supplies and Expense:*

Charge to this account the cost of stationery, meals, car fares in commercial department.

B.—EXPENSE ACCOUNTS.



New Business.

44. *Salaries:*

Charge to this account the salaries of the heads of the department maintained for the promotion or development of electric consumption, including that portion of the salaries of the management and clerks in agency and contract departments assignable to new business.

B.—EXPENSE ACCOUNTS.

 New Business.
45. *Miscellaneous Supplies and Expense:*

Charge to this account the expense of the New Business Department, including the proportion of office rent chargeable thereto, and expenses not provided for in other accounts.

B.—EXPENSE ACCOUNTS.

 New Business.
46. *Soliciting.*

Charge to this account all of the amounts paid out for salaries and expense of canvassers, as follows:

SALARIES—CANVASSERS.

Salaries and commissions soliciting new business, preparing estimates, engineering advice, etc.

EXPENSES—CANVASSERS.

Personal expenses of staff incurred in soliciting new business; also all office sundries in connection therewith.

B.—EXPENSE ACCOUNTS.

 New Business.
47. *Advertising:*

Charge to this account all the payments for advertising, as follows:

SALARIES AND EXPENSES—ADVERTISING.

Salaries and expenses of advertising manager and clerks.

SUNDRIES—ADVERTISING.

Advertising sundries, including booklets, dodgers, newspaper advertisements, posters, bulletins and all related items.

B.—EXPENSE ACCOUNTS.

 New Business.
48. *Wiring and Appliances:*

Charge to this account the cost of all work or devices furnished to consumers without charge, as follows:

a. PROMOTION WIRING.

This covers the cost of wiring in consumers' premises furnished without special charge in order to induce new business.

b. PROMOTION SIGNS AND DEVICES.

This covers the cost of electric signs and other devices (including delivery and connection charges, and expenses in connection therewith), supplied to consumers without special charge in order to induce new business.

B.—EXPENSE ACCOUNTS.

 General Expense.
49. *Salaries of General Officers:*

Charge to this account the salaries and traveling expenses and expenditures incident to the Chairman of the Board, President, Vice-President, Secretary, Treasurer, General Manager, Assistant General Manager, Comptroller, General Auditor, Chief Engineer, General Superintendent, Purchasing Agent and all other officers whose jurisdiction extends to the entire system whose services cannot be satisfactorily allocated to the several departments.

B.—EXPENSE ACCOUNTS.

 General Expense
50. *Salaries of General Office Clerks:*

Charge to this account all of the amounts paid out for salaries of all employees in the general office, as follows:

ACCOUNTING DEPARTMENT EXPENSES.

Proportion of salaries of general officer and assistants in Accounting Department—cashiers, bookkeepers and clerks—chargeable to this account.

PURCHASING DEPARTMENT EXPENSE.

Salaries and expenses of Purchasing Agent and staff.

GENERAL SERVICE EXPENSES.

Salaries and expenses of general service in office, including mail clerks, stenographic department, telephone operators, etc.

B.—EXPENSE ACCOUNTS.

 General Expense.
51. *Printing and Stationery General:*

Charge to this account the cost of all stationery and office supplies in general office.

B.—EXPENSE ACCOUNTS.

 General Expense.
52. *General Office Expense:*

Charge to this account all of the amounts paid out for sundry expense in general office, postage, telephones and telegrams. as follows:

OFFICE SUNDRIES.

Sundry expenses in general office.

Principal Items:

Advertising stockholders' meetings.
 Maps, exchange on remittances.
 Post-office box, safe deposit box.
 Traveling expenses, charitable contributions.
 Rentals, janitors' supplies.
 Bond and stock expenses.
 Meals and car fares.

POSTAGE, TELEPHONE, TELEGRAMS.

All expenses of this nature in general office.

B.—EXPENSE ACCOUNTS.

General Expense.

53. *Expense—General:*

Charge to this account all of the amounts paid out for salaries and expenses of the technical staff which may not be charged to any of the foregoing operating or construction accounts. Include also any expense general to the business not chargeable specifically to general office accounts, and the amount which may be appropriated for depreciation.

B.—EXPENSE ACCOUNTS.

General Expense.

54. *Law Expense—General:*

Charge to this account all law expenses, except those incurred in the defense and settlement of damage claims. This includes salaries and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony reports, etc., fees and retainers for services of attorneys not regular employees; court costs and payment of special, notarial, and witness fees, not provided for elsewhere; expenses in connection with taking depositions, and all law and court expenses not provided for elsewhere.

NOTE: The compensation of the General Solicitor or Counsel, or other Attorneys engaged partially in the defense or settlement of damage suits, or partially in legal work, should be properly proportioned between this account and Account No. 55, "Injuries and Damages".

B.—EXPENSE ACCOUNTS.

 General Expense.
55. *Injuries and Damages:*

Charge to this account all expenses (other than law expenses provided for in Account No. 54) on account of persons killed or injured and property damaged in connection with the operation of the plant, as enumerated under the following heads:

a. CLAIM DEPARTMENT EXPENSE.

This head includes salaries and expenses of claim agent, investigators, adjusters, and others engaged in the investigation of accidents and adjustment of claims.

b. MEDICAL EXPENSES.

This head includes salaries, fees and expenses of surgeons, nursing, hospital attendants, medical and surgical supplies; fees and expenses of coroners and undertakers, and contributions to hospitals.

c. INJURIES TO EMPLOYEES.

This head includes amounts paid in settlement of claims of employes for injuries arising in the course of their employment; also, wages paid to disabled employes while off duty.

B.—EXPENSE ACCOUNTS.

 General Expense.
56. *Insurance:*

Charge to this account premiums paid to insure against fire, fidelity, boilers, casualty, burglary, and all other insurance; also amount set aside as an insurance reserve.

B.—EXPENSE ACCOUNTS.

General Expense.*37. Taxes:*

Charge to this account the amount paid or accrued for taxes of every description, including taxes on poles, real estate, buildings, capital stock, franchises, gross receipts, easements and Federal (excise) tax.

CLASSIFICATION OF INCOME

C.—INCOME CLASSIFICATION.

Sale of Electric Current.

1. *Commercial Lighting:*

Credit to this account all revenues derived from consumers other than municipal corporations, for electric lighting at flat rates per year, per month, per night, per hour, or other time unit, or on any basis independent of the quantity of energy supplied.

To also include all revenues derived from all consumers, except municipal corporations, for measured electric energy supplied for electric lighting where the total receipt is dependent on the quantity of energy supplied.

NOTE: Where electric energy flowing through any meter is used by any other consumer than a municipal corporation for both arc and incandescent lighting, or for arc and incandescent lighting and incidentally for power purposes such as running fans, sewing machines, etc., the revenues derived therefrom shall be credited to this account.

C.—INCOME CLASSIFICATION.

 Sale of Electric Current.
2. *Commerical Power:*

Credit to this account all revenues derived from all consumers, except municipal, railroad, and other electrical corporations, for electric energy supplied for heat or power at special flat rates per year, per month, per night, per hour, or other time unit, or on any basis independent of the quantity of energy supplied.

To include also all revenues derived from all consumers, except municipal, railroad, and other electrical corporations, for measured electric energy supplied for heat or power at special heat or power rates, where the total receipt is dependent on the quantity of energy supplied.

C.—INCOME CLASSIFICATION.

 Sale of Electric Current.
3. *Municipal Street Lighting Arc:*

Credit to this account all revenues derived from lighting streets for municipal corporations by means of arc lamps.

C.—INCOME CLASSIFICATION.

Sale of Electric Current.

4. *Municipal Street Light Incandescent:*

Credit to this account all revenues derived from lighting streets for municipal corporations by means of incandescent electric lights.

NOTE: In the two foregoing accounts, the word "streets" is to be interpreted to include parks, plazas, and all other public places not classified as buildings.

C.—INCOME CLASSIFICATION.

Sale of Electric Current.

5. *Municipal Building Lighting:*

Credit to this account all revenues derived from lighting municipal buildings by means of electric lamps, and from electric energy supplied for such purposes, or for heat or power in municipal buildings, where such energy is supplied at lighting rates, and is not separately measured.

C.—INCOME CLASSIFICATION.

Sale of Electric Current.

6. *Sales to other Public Service Corporations:*

Credit to this account all revenues derived from electric energy sold to other electrical corporations, to be by them distributed over their own lines to consumers. If any portion of such energy is incidentally consumed by such corporations for their own benefit, whether for light, heat, or power, it shall be included herein, if not separately measured, or if included under the same contract with that which is distributed by them to consumers.

C.—INCOME CLASSIFICATION.

7. *Profit on Merchandise Sales:*

Under this head credit to this account all receipts from the sale of electric merchandise, and from electric jobbing.

Charge under this head the cost to the accounting corporation of electric merchandise sold, such cost including transportation charges paid on such goods.

Also credit under this head the profit or commission accruing to the corporation on all jobbing work performed by it as agent under agency contracts, whereunder it undertakes to do jobbing work for another, for a stipulated profit or commission upon its actual expense for labor, material, and supplies.

C.—INCOME CLASSIFICATION.

8. *Rents from Real Estate:*

Credit to this account monthly as they accrue all miscellaneous rent revenues flowing to the corporation as a return upon leased property other than electric plant and equipment.

Against this revenue should be charged all expenses for the upkeep of the property so rented.

C.—INCOME CLASSIFICATION.

9. *Interest and Dividends from Investments:*

INTEREST FROM BOND INVESTMENTS.

Credit to this account monthly as it accrues, all interest from bond and other investments; that is to say, all interest accruing to the corporation upon all such of its interest bearing investments, as are liabilities of solvent concerns and individuals.

DIVIDENDS.

Credit to this account at their cash values, and as of the date when collectable, all dividends declared by solvent concerns upon stocks held by the corporation among its investments.

INDEX—CLASSIFIED ACCOUNTS.

A—CONSTRUCTION.....	13
B—EXPENSE.....	53
C—INCOME.....	113

A—CONSTRUCTION ACCOUNTS.

<i>Organization</i>	13
<i>Royalties, Franchises and Licenses</i>	14
<i>Generating Plant—Steam</i>	
Land.....	15
Structure.....	16
Boiler Plant.....	17
Prime Movers.....	18
Electrical Plant.....	19
Miscellaneous.....	20
<i>Generating Plant—Hydraulic.</i>	
Land.....	15
Structure.....	16
Dams, Canal and Pipe Lines.....	21
Turbines and Water-Wheels.....	22
Electrical Plant.....	19
Miscellaneous.....	20
<i>Generating Plant—Gas.</i>	
Land.....	15
Structure.....	16
Gas Producers and Accessories.....	23
Gas Engines.....	24
Electrical Plant.....	19
Miscellaneous.....	20
<i>Underground Conduits</i>	25
<i>Poles and Fixtures</i>	26
<i>Transmission.</i>	
Conductors—Overhead and Underground.....	27
Land.....	15
Structure.....	16
Sub-station Equipment.....	28
<i>Storage Batteries</i>	29
<i>Distribution.</i>	
Overhead Conductors and Devices.....	30
Underground Conductors.....	31
Services.....	32
Meters.....	33
Line Transformers.....	34
<i>Arc and Glow Lamps</i>	35
<i>Customers' Installation</i>	36
<i>Municipal Street-Lighting System</i>	37

A—CONSTRUCTION ACCOUNTS—Continued.

<i>General Office and Branches.</i>	
Land.....	15
Structure.....	16
Furniture and Fixtures.....	38
<i>Other Equipment.</i>	
Land.....	15
Structure.....	16
Coal-Storage Equipment.....	39
Shop Equipment.....	40
Store-room Equipment.....	41
Stable Equipment.....	42
Laboratory Equipment.....	43
Tools and Implements.....	44
<i>Miscellaneous—During Construction.</i>	
Engineering and Superintendence.....	45
Law Expenditures.....	46
Taxes.....	47
Interest.....	48
Injuries.....	49
General.....	50

B—EXPENSE ACCOUNTS.

PRODUCTION.

<i>Operation.</i>	
Station Wages—(A) Superintendence.....	53
(B) Wages.....	
Fuel.....	54
Water.....	55
Lubricants.....	56
Station Supplies and Expense.....	57
<i>Maintenance—(Repairs and Renewals).</i>	
Station Buildings.....	58
Steam Equipment.....	59-60
Electrical Equipment.....	61
Hydraulic Equipment.....	62
Gas Equipment.....	63
<i>Purchased Power.</i>	
Purchased Power.....	64

TRANSMISSION.

Sub-station Wages—(A) Superintendence.....	65
(B) Wages.....	
Maintenance of Transmission Lines.....	66
Sub-station Supplies and Expenses.....	67
Maintenance of Sub-station Buildings.....	68
Maintenance of Sub-station Equipment.....	69

B—EXPENSE ACCOUNTS—Continued.

STORAGE BATTERY.

<i>Operation.</i>	
Wages—(A) Superintendence.....	70
(B) Wages.....	
Supplies.....	71
<i>Maintenance—(Repairs and Renewals).</i>	
Repairs—Batteries.....	72
Repairs—Accessories.....	73

DISTRIBUTION.

<i>Operation.</i>	
Wages—(A) Superintendence.....	74
(B) Wages.....	
Supplies and Expense.....	75
Subway Rental.....	76
Setting and Removing Meters and Transformers.....	77
<i>Maintenance—(Repairs and Renewals).</i>	
Underground Conduits.....	78
Overhead Distribution Lines.....	79
Underground Distribution.....	80
Services.....	81
Transformers.....	82
Meters.....	83

UTILIZATION.

<i>Operation.</i>	
Commercial Arc Installation.....	84
Commercial Incandescent Installation.....	85
Inspection—Customers' Premises.....	86
Municipal Arc Installation.....	87
Municipal Incandescent Installation.....	88
<i>Maintenance.</i>	
Commercial Arc Repairs.....	89
Commercial Incandescent Renewals.....	90
Repairs of Customers' Installation.....	91
Municipal Arc Repairs.....	92
Municipal Incandescent Renewals.....	93
Municipal Incandescent Repairs.....	94

COMMERCIAL EXPENSE.

Office Salaries and Expense.....	95
Office Supplies and Expense.....	96

B—EXPENSE ACCOUNTS—Continued.

NEW BUSINESS.

Salaries.....	97
Miscellaneous Supplies and Expense.....	98
Soliciting.....	99
Advertising.....	100
Wiring and Appliances.....	101

GENERAL EXPENSE.

Salaries of General Officers.....	102
Salaries of General office Clerks.....	103
Printing and Stationery—General.....	104
General Office Expense—General.....	105
Expense—General.....	106
Law Expense—General.....	107
Injuries and Damages.....	108
Insurance.....	109
Taxes.....	110

C—INCOME ACCOUNTS.

<i>Sale of Electric Current.</i>	
Commercial Lighting.....	113
Commercial Power.....	114
Municipal Street Lighting Arc.....	115
Municipal Street Lighting Incandescent.....	116
Municipal Building Lighting.....	117
Sales to Other Public Service Corporations.....	118
<i>Profit on Merchandise Sales.....</i>	119
<i>Rents from Real Estate.....</i>	120
<i>Interest and Dividends from Investments.....</i>	121

INDEX OF ACCOUNTS.

	PAGE.
A.	100
Advertising.....	100
Arc and Glow Lamps.....	35
B.	17
Boiler Plant.....	17
C.	39
Coal-storage Equipment.....	39
Commercial Arc Installation.....	84
Commercial Arc Repairs.....	89
Commercial Incandescent Installation.....	85
Commercial Incandescent Renewals.....	90
Commercial Lighting.....	113
Commercial Power.....	114
Conductors—Overhead and Underground.....	27
Customers' Installation.....	36
D.	21
Dams, Canal and Pipe Lines.....	21
E.	61
Electrical Equipment.....	61
Electrical Plant (Generating Plant—Gas).....	19
Electrical Plant (Generating Plant—Hydraulic).....	19
Electrical Plant (Generating Plant—Steam).....	19
Engineering and Superintendence.....	45
Expense—General.....	106
F.	54
Fuel.....	54
Furniture and Fixtures.....	38
G.	24
Gas Engines.....	24
Gas Equipment.....	63
Gas Producers and Accessories.....	23
General (During Construction).....	50
General Office Expense.....	106
H.	62
Hydraulic Equipment.....	62
I.	49
Injuries (During Construction).....	49
Injuries and Damages.....	108
Inspection—Customers' Premises.....	86
Insurance.....	109
Interest and Dividends from Investments.....	121
Interest (During Construction).....	48

INDEX OF ACCOUNTS—Continued.

L.	PAGE.
Laboratory Equipment.....	43
Land (General Office and Branches).....	15
Land (Generating Plant—Gas).....	15
Land (Generating Plant—Hydraulic).....	15
Land (Generating Plant—Steam).....	15
Land (Other Equipment).....	15
Land (Transmission).....	15
Law expenditures (During Construction).....	46
Law Expense—General.....	107
Line Transformers.....	34
Lubricants.....	56
M.	
Maintenance of Sub-station Buildings.....	68
Maintenance of Sub-station Equipment.....	69
Maintenance of Transmission Lines.....	66
Meters (Distribution).....	33
Meters (Distribution—Maintenance).....	83
Miscellaneous (Generating Plant—Gas).....	20
Miscellaneous (Generating Plant—Hydraulic).....	20
Miscellaneous (Generating Plant—Steam).....	20
Miscellaneous Supplies and Expense.....	98
Municipal Arc Installation.....	87
Municipal Arc Repairs.....	92
Municipal Building Lighting.....	117
Municipal Incandescent Installation.....	88
Municipal Incandescent Renewals.....	93
Municipal Incandescent Repairs.....	94
Municipal Street Lighting Arc.....	115
Municipal Street Lighting Incandescent.....	116
Municipal Street Lighting System.....	37
O.	
Office Salaries and Expense.....	95
Office Supplies and Expense.....	96
Organization.....	13
Overhead Conductors and Devices.....	30
Overhead Distribution Lines.....	79
P.	
Poles and Fixtures.....	26
Prime Movers.....	18
Printing and Stationery—General.....	104
Profit on Merchandise Sales.....	119
Purchased Power.....	64
R.	
Rents from Real Estate.....	120
Repairs—Accessories.....	73
Repairs—Batteries.....	72
Repairs of Customers' Installation.....	91
Royalties, Franchises and Licenses.....	14

INDEX OF ACCOUNTS—Continued.

S.	PAGE.
Salaries.....	97
Salaries of General Office Clerks.....	103
Salaries of General Officers.....	102
Salaries of General Agents.....	118
Sales to Other Public Service Corporations.....	32
Services (Distribution).....	81
Services (Distribution—Maintenance).....	77
Setting and Removing Meters and Transformers.....	40
Shop Equipment.....	99
Soliciting.....	42
Stable Equipment.....	58
Station Buildings.....	57
Station Supplies and Expense.....	53
Station Wages—(A) Superintendence.....	53
(B) Wages.....	53-60
Steam Equipment.....	29
Storage Batteries.....	41
Store-room Equipment.....	16
Structure (General Office and Branches).....	16
Structure (Generating Plant—Gas).....	16
Structure (Generating Plant—Hydraulic).....	16
Structure (Generating Plant—Steam).....	16
Structure (Other Equipment).....	16
Structure (Transmission).....	28
Sub-station Equipment.....	76
Subway rental.....	71
Supplies (Storage Battery).....	67
Sub-station Supplies and Expense.....	65
Sub-station Wages—(A) Superintendence.....	65
(B) Wages.....	75
Supplies and Expense (Distribution).....	75
T.	
Taxes (During Construction).....	47
Taxes (General Expense).....	110
Tools and Implements.....	44
Transformers.....	82
Turbines and Water-Wheels.....	22
U.	
Underground Conductors.....	31
Underground Conduits.....	25
Underground Conduits (Distribution—Maintenance).....	78
Underground Distribution.....	80
W.	
Wages—(A) Superintendence (Distribution—Operation).....	74
(B) Wages (Distribution—Operation).....	74
Wages—(A) Superintendence (Storage Battery—Operation).....	70
(B) Wages (Storage Battery—Operation).....	70
Water.....	55
Wiring and Appliances.....	101



**END OF
TITLE**